
TITLE 50 DEPARTMENT OF LOCAL GOVERNMENT FINANCE**Notice of Intent to Adopt a Rule**
LSA Document #19-636

Under [IC 4-22-2-23](#), the Department of Local Government Finance intends to adopt a rule concerning the following:

OVERVIEW: Amends [50 IAC 2.4-1-1](#) and [50 IAC 2.4-1-2](#) regarding general reassessment of real property, incorporating the 2021 Real Property Assessment Manual (Manual) and the 2021 Real Property Assessment Guidelines (Guidelines) by reference under [IC 4-22-2-21\(a\)\(3\)](#). Adds [50 IAC 3.3-2-2.5](#) defining "department". Amends [50 IAC 3.3-3-1](#), [50 IAC 3.3-4-1](#), and [50 IAC 3.3-5-1](#) regarding mobile home assessments to make numerous technical changes. Adds [50 IAC 3.3-6](#) defining "vehicle identification number" and outlining procedures for submitting information to the department. Amends [50 IAC 4.2-1-1.1](#), [50 IAC 4.2-1-2](#), [50 IAC 4.2-1-5](#), [50 IAC 4.2-2-1](#), [50 IAC 4.2-2-2](#), [50 IAC 4.2-2-4](#), [50 IAC 4.2-2-5.1](#), [50 IAC 4.2-2-9](#), [50 IAC 4.2-2-10](#), [50 IAC 4.2-3-1.5](#), [50 IAC 4.2-3-1.6](#), [50 IAC 4.2-3-1.7](#), [50 IAC 4.2-3-1.8](#), [50 IAC 4.2-3-1.9](#), [50 IAC 4.2-4-3](#), [50 IAC 4.2-4-6](#), [50 IAC 4.2-4-8](#), [50 IAC 4.2-4-10](#), [50 IAC 4.2-5-7](#), [50 IAC 4.2-5-13](#), [50 IAC 4.2-6-1](#), [50 IAC 4.2-6-2](#), [50 IAC 4.2-7-1](#), [50 IAC 4.2-9-7](#), [50 IAC 4.2-11.1-6](#), [50 IAC 4.2-14-2](#), [50 IAC 4.2-15-4](#), [50 IAC 4.2-15-8](#), and [50 IAC 4.2-15-14](#) regarding personal property assessments to remove references to administrative adjudications and to make numerous technical changes reflecting statutory updates. Adds [50 IAC 4.2-15-12.5](#) regarding outdoor advertising signs and to incorporate legislative changes under HEA 1450-2017. Adds [50 IAC 4.2-17](#) regarding business personal property exemptions and the procedure for claiming a business personal property exemption. Amends [50 IAC 5.1-1-3](#), [50 IAC 5.1-1-9](#), [50 IAC 5.1-1-13](#), [50 IAC 5.1-1-18](#), [50 IAC 5.1-1-20](#), [50 IAC 5.1-1-23](#), [50 IAC 5.1-1-25](#), [50 IAC 5.1-2-1](#), [50 IAC 5.1-2-3](#), [50 IAC 5.1-2-4](#), [50 IAC 5.1-3-1](#), [50 IAC 5.1-3-2](#), [50 IAC 5.1-3-4](#), [50 IAC 5.1-3-5](#), [50 IAC 5.1-3-6](#), [50 IAC 5.1-3-8](#), [50 IAC 5.1-3-9](#), [50 IAC 5.1-4-1](#), [50 IAC 5.1-4-2](#), [50 IAC 5.1-4-3](#), [50 IAC 5.1-4-4](#), [50 IAC 5.1-4-5](#), [50 IAC 5.1-5](#), [50 IAC 5.1-9-2](#), [50 IAC 5.1-9-4](#), [50 IAC 5.1-10-2](#), [50 IAC 5.1-10-3](#), [50 IAC 5.1-10-4](#), [50 IAC 5.1-10-5](#), [50 IAC 5.1-11-2](#), [50 IAC 5.1-11-4](#), [50 IAC 5.1-12-1](#), and [50 IAC 5.1-12-5](#) regarding the assessment of public utilities to make numerous technical changes. Adds [50 IAC 5.1-1-8.5](#) defining "department" for purposes of public utility assessments. Adds [50 IAC 5.1-1-31.5](#) defining "tax situs" for purposes of public utility assessments. Adds [50 IAC 5.1-3-2.5](#) outlining how yearly tax statements are to be provided to the department. Adds [50 IAC 5.1-5-2.5](#) regarding the use of other factors for purposes of public utility assessments. Amends [50 IAC 10-1-1](#), [50 IAC 10-1-6.5](#), [50 IAC 10-1-9](#), [50 IAC 10-2-2](#), [50 IAC 10-2-3](#), [50 IAC 10-2-5](#), [50 IAC 10-2-6](#), [50 IAC 10-3](#), [50 IAC 10-4-2](#), and [50 IAC 10-5-1](#) regarding economic revitalization area deductions and maritime opportunity district deductions to make numerous technical changes. Adds [50 IAC 10-1-1.5](#) defining "department" for purposes of economic revitalization area deductions and maritime opportunity district deductions. Adds [50 IAC 10-1-2.5](#) defining "new eligible equipment" to include new information technology equipment, new logistical distribution equipment, new manufacturing equipment, and new research and development equipment. Adds [50 IAC 10-6](#) relocating provisions previously under [50 IAC 4.2-11.1-9](#). Amends [50 IAC 15-1](#), [50 IAC 15-2-1](#), [50 IAC 15-3-1](#), [50 IAC 15-3-2](#), [50 IAC 15-3-3](#), [50 IAC 15-3-4](#), [50 IAC 15-3-5](#), [50 IAC 15-3-6](#), [50 IAC 15-3-8](#), [50 IAC 15-4](#), and [50 IAC 15-5](#) regarding the certification of assessor-appraisers, professional appraisers, and tax representatives to modify the number of continuing education hours needed for Level 2 and Level 3 assessor appraisers and to make numerous technical changes. Adds [50 IAC 15-1-3.6](#) defining "Indiana board". Adds [50 IAC 15-1-6](#) defining "voluntary waiver" for purposes of assessor-appraiser and tax representative certification. Adds [50 IAC 15-3-9](#) outlining the process to voluntary withdrawal of an assessor-appraiser certification. Adds [50 IAC 15-3-10](#) outlining the process for assessor-appraiser certification reinstatement. Adds [50 IAC 15-3-11](#) defining the standards for continuing education courses. Adds [50 IAC 15-5-9](#) outlining the process for tax representative certification reinstatement. Adds [50 IAC 15-5-10](#) outlining the process to voluntary withdrawal of a tax representative certification. Amends [50 IAC 18-3-1](#), [50 IAC 18-3-2](#), [50 IAC 18-4-3](#), [50 IAC 19-2-1](#), and [50 IAC 19-2-2](#) to clarify the role of county and township assessors for the purposes of industrial facility assessment and to make numerous technical changes. Amends [50 IAC 27](#) regarding annual adjustments and equalization standards to incorporate latest technical standards from the International Association of Assessing Officers and to make numerous technical changes. Amends [50 IAC 29-3-3](#) regarding golf course assessments to incorporate a three-year net operating income approach for assessment purposes and to make technical changes. Repeals [50 IAC 4.2-1-4](#), [50 IAC 4.2-1-6](#), [50 IAC 4.2-2-3.1](#), [50 IAC 4.2-2-7](#), [50 IAC 4.2-3.1-1](#), [50 IAC 4.2-3.1-2](#), [50 IAC 4.2-3.1-3](#), [50 IAC 4.2-3.1-4](#), [50 IAC 4.2-3.1-10](#), [50 IAC 4.2-4-9.1](#), [50 IAC 4.2-11.1-3](#), [50 IAC 4.2-11.1-4](#), [50 IAC 4.2-11.1-7](#), [50 IAC 4.2-11.1-8](#), [50 IAC 4.2-11.1-9](#), [50 IAC 4.2-11.1-10](#), [50 IAC 4.2-11.1-11](#), [50 IAC 5.1-1-8](#), [50 IAC 5.1-1-29](#), [50 IAC 5.1-3-3](#), [50 IAC 5.1-4-7](#), [50 IAC 5.1-4-8](#), [50 IAC 5.1-11-5](#), [50 IAC 10-1-7](#), [50 IAC 10-1-8](#), [50 IAC 10-4-1](#), [50 IAC 15-1-1.5](#), and [50 IAC 15-5-4](#). Public comments are invited and may be directed to the Department of Local Government Finance, Attention: Emily L. Crisler, Deputy General Counsel, Indiana Government Center North, 100 North Senate Avenue, Room 1058(B), Indianapolis, IN 46204 or by e-mail to emcrisler@dlgf.in.gov. Statutory authority: [IC 6-1.1-4-4.5](#); [IC 6-1.1-4-26](#); [IC 6-1.1-4-42](#); [IC 6-1.1-7-2](#); [IC 6-1.1-8-42](#); [IC 6-1.1-8.5-12](#); [IC 6-](#)

For purposes of [IC 4-22-2-28.1](#), the Small Business Regulatory Coordinator for this rule is:

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For purposes of [IC 4-22-2-28.1](#), the Small Business Ombudsman designated by [IC 5-28-17-6](#) is:

Katelyn Colclazier
Small Business Ombudsman
Indiana Economic Development Corporation
One North Capitol, Suite 700
Indianapolis, IN 46204
(317) 431-1560
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Resources available to regulated entities through the small business ombudsman include the ombudsman's duties stated in [IC 5-28-17-6](#), specifically [IC 5-28-17-6\(9\)](#), investigating and attempting to resolve any matter regarding compliance by a small business with a law, rule, or policy administered by a state agency, either as a party to a proceeding or as a mediator.

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